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March 27, 2007

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DIVISION OF CORPORATION FINANCE  
OFFICE OF EMERGING GROWTH COMPANIES

VIA FACSIMILE

Office of Small Business Administration  
U.S. Securities and Exchange Commission  
100 F. Street  
Washington, D.C. 20549  
Attn: Tom Kluck

Re: P&M Entertainment, Inc. (the "Company")

Dear Mr. Kluck:

As President of the Company, I hereby request the withdrawal of the following statement contained on the cover page of the Company's Amended Form 1-A Offering Statement filed with the SEC on March 8, 2007: "THIS OFFERING STATEMENT SHALL BECOME QUALIFIED ON THE 20<sup>TH</sup> CALENDAR DAY FOLLOWING THE FILING OF THIS ADMENDMENT."

Accordingly, please place the following delaying notation on the cover page of the Company's Amended Form 1-A Offering Statement: "THIS OFFERING STATEMENT SHALL ONLY BE QUALIFIED UPON ORDER OF THE COMMISSION, UNLESS A SUBSEQUENT AMENDMENT IS FILED INDICATING THE INTENTION TO BECOME QUALIFIED BY OPERATION OF THE TERMS OF REGULATION A."

Thank you for your assistance.

Very truly yours,

CRAIG W. PRICE

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THOMSON  
FINANCIAL

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